

**Amendments to the Claims:**

Please replace all prior versions, and listings, of claims in the application with the following listing of claims:

1. (previously presented) An amphibious vehicle comprising: a planing hull, a marine propulsion unit, retractable wheels arranged to be steered by means of a power assisted transversely mounted steering element having a rack, an actuating rod mounted to a rack arm of said rack of said element, the rod arranged for transverse movement, and a flexible coupling means connecting said actuating rod to a steerable part of the marine propulsion unit, so that transverse movement of said element steers the steerable part of the marine propulsion unit, wherein the steering of the wheels and the marine propulsion unit steering are arranged to be operated simultaneously.
2. (previously presented) An amphibious vehicle according to claim 1, wherein the steering element is linked by means of a link to each wheel, the links arranged to fold upwards on retracting the wheels.
3. (cancelled)
4. (previously presented) An amphibious vehicle according to claim 1, wherein the steering element is a rack and pinion steering system.
5. (original) An amphibious vehicle according to claim 1, wherein the flexible coupling means is a push-pull cable.
6. (original) An amphibious vehicle according to claim 5, wherein the push-pull cable is coupled to the actuating rod through a bell crank means.
7. (previously presented) An amphibious vehicle according to claim 6, wherein the actuating rod connects the bell crank means to the steering element, and said actuating rod is mounted in front of a steering column.

8. (previously presented) An amphibious vehicle according to claim 1, further comprising at least two axles, each axle having at least one wheel arranged to be steered by means of at least the steering element.

9. (previously presented) An amphibious vehicle according to claim 1, further comprising a second marine propulsion unit steered by means of the steering element.

10. (cancelled)

11. (new) An amphibious vehicle according to claim 1, wherein the steering of the wheels and the marine propulsion unit steering are balanced, so that power assistance to the steering of the wheels matches the power assistance required to overcome the self centering tendency of the marine propulsion unit when running at high speed.

12. (new) An amphibious vehicle comprising:

a planing hull;

a marine propulsion unit;

retractable wheels arranged to be steered by means of a power assisted steering element having a housing and a rack arm, wherein said rack arm moves relative to said housing;

an actuating rod mounted to said rack arm of said steering element; and

a flexible coupling connecting said actuating rod to a steerable part of said marine propulsion unit, so that transverse movement of said rack arm relative to said housing steers said steerable part of said marine propulsion unit;

wherein the steering of said retractable wheels and said marine propulsion unit steering are arranged to be operated simultaneously independent of retracting said retractable wheels.